



Press Release of Changhua Branch, Administrative Enforcement Agency, Ministry of Justice

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Man Owes Millions in Unpaid Labor and Health Insurance Premiums, His Son Comes to His Father's Rescue and Brings Him Home for a Family Reunion

A man surnamed Luo is the owner of a forestry and landscape engineering consulting company in Tianwei Township, Changhua County. His company owes nearly NT\$1.34 million in unpaid labor insurance premiums, labor pensions, health insurance premiums, sales tax, and profit-seeking enterprise income tax, etc., and the Ministry of Labor's Bureau of Labor Insurance and other referral authorities have been sending the case to the Changhua Branch, Administrative Enforcement Agency, Ministry of Justice (hereinafter referred to as the Changhua Branch), for enforcement action since 2022. The Changhua Branch filed a case and has been actively investigating the execution of the company's property, but only recovered around NT\$90,000, and has repeatedly notified Mr. Luo to show up to report on the status of the company's property, but he has refused to show up or take the initiative to pay off the debt. Recently, the Changhua Branch has used its “ultimate weapon” to arrest Mr. Luo in the second issuing of warrant of arrest, and has requested the Changhua District Court for a three-month detention period, which has been granted.

According to the Changhua Branch, Mr. Luo, 58 years old, was the person in charge of the obligor company and was the person handling the company's day-to-day businesses. Since 2022, he has been refusing to pay the employees' labor insurance premiums, labor pensions, and health insurance premiums that were due to the company. In the course of enforcement, he had transferred and misappropriated the company's funds, but did not pay the outstanding amount voluntarily. His resistance to payment and obstruction of the enforcement actions of the state's public power were obvious. According to the investigation of administrative enforcement officers, on August 25, 2022, Luo's company entered into a mediation agreement with a third party for the payment of the outstanding amount in relation to construction works. Mr. Luo, as the person in charge of the company, signed and accepted a check for NT\$5 million from the third party on September 8, 2022, in accordance with the above mediation agreement. However, Luo did not use this money to pay the outstanding fees, but instead transferred it to another company with his son as the person in charge and cashed the check on September 12 of the same year. In addition, Luo's company had total sales of approximately NT\$13,000,000 from 2021 to 2022, and still possessed properties such as excavators, shovels, trucks, etc. with a total residual value of NT\$942,043 in 2022, which was reserved in the catalog of properties. Recently, Mr. Luo was arrested by the Changhua Branch and brought to the case. However, except for handing over two of the minivans for auction, he failed to give a clear account of the sale of the company's assets and the direction of the funds from the check of NT\$5 million, as mentioned above. Therefore, the Changhua Branch determined that Mr. Luo's actions met the criteria for compulsory custody, namely, "deliberate non-performance despite the obvious ability to fulfill his obligations" and "concealment or

disposition of property subject to compulsory enforcement,” and filed a request for compulsory custody with the Changhua District Court, which resulted in a favorable decision.

Because Mr. Luo was unable to complete the procedure of paying the guarantee in installments on the same day, he could only be taken into custody in the detention center first. After Mr. Luo was taken into custody, his children, who could not bear to see their father suffer from the disaster of imprisonment, immediately contacted the Changhua Branch on the next day and requested to pay the guarantee in installments, and then went to the Changhua Branch early on the third day to sign the repayment plan. In addition to paying the \$400,000 on the spot and having Luo's son act as the guarantor, they also made available the certificate of right of their son, who owned all the townhouse in Tianwei Township, Changhua County, as a guarantee. With the provision of his son's certificate of ownership as a guarantee, Mr. Luo was finally able to go home and reunite with his family without having to continue to endure the torment of the hot summer heat in the detention center.

The Changhua Branch would like to remind the obligors of administrative enforcement cases that they should pay the money on their own initiative after receiving the notice of summons and should not delay until the public authority enforces the law. Never leave it to chance, and arbitrarily get out of the business with the intention of evading the enforcement, lest they be subjected to restrictions on leaving the country, going to the sea, and mandatory penalties such as arrest with a warrant and custody, resulting in losses outweighing the

gains. In particular, the Changhua Branch would like to remind the public that they should not ignore the notification of the subpoena by the Branch by assuming that it is the work of a fraudulent group. In case of doubt, please check the telephone number of the Branch Office on the Internet and contact the staff by phone. Pay your taxes honestly, do not leave things to chance, and work together to eliminate fraud!



(The Changhua Branch arrested Mr. Luo with a warrant for interrogation.)



(Mr. Luo's children showed up and agreed to sign an installment plan.)